

1999-00 Trustees' Financial Summary - Cover Page

I. IDENTIFYING INFORMATION

Submit ID: 0695-11693723

OPI County Code	38
District Legal Entity Code	0695
[X] Elementary [] High School [] K-12	
County Name	Powder River
District Name	Belle Creek Elem

II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
Lori Dinstel	_____	_____

Phone # (406)767-5778

Printed Name, Chair, Board of Trustees	Signature	Date
Lealand Brimmer	_____	_____

III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Charlotte Miller	_____	_____

IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

- ☐ 1 Manual- Double Entry
☐ 2 Manual- Columnar
☒ 3 Software- Specify: FOXIE LADY

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Fund: 01- General Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620		01
02	02-Tax Rcvbl Real/Pers-Net	1.63	02
03	03-Tax Rcvbl-Protested-Net	6.34	03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments		05
06	06-Other Current Assets		06
07	07-Inventories		07
08	08-Prepaid Expenses		08
09	09-Deposits		09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Svc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	7.97	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue	7.97	25
26	26-Other Liabilities		26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	7.97	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)		48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)		52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	7.97	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 10- Transportation Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	_____	01
02	02-Tax Rcvbl Real/Pers-Net	1.00	02
03	03-Tax Rcvbl-Protested-Net	_____	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	1.00	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	1.00	25
26	26-Other Liabilities	_____	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	1.00	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	_____	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	_____	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	_____	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	1.00	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 19- Non-Operating Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	50955.29	01
02	02-Tax Rcvbl Real/Pers-Net	_____	02
03	03-Tax Rcvbl-Protested-Net	_____	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvs & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	50955.29	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	_____	25
26	26-Other Liabilities	_____	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	_____	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	_____	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	50955.29	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	50955.29	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	50955.29	53
=====	=====	=====	=====
Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB			
Refer to instructions for detailed explanation of lines.			

Fund: 98- General Fixed Asset Account Group

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	#####	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	#####	04
05	05-Due Frm Othr Governments	#####	05
06	06-Other Current Assets	#####	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements		10
11	11-Building Improvements	147140.00	11
12	12-Machinery/Equipment		12
13	13-Cnstrctn Wrk in Progress		13
14	14-Amt Avail in Dbt Srvs & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	147140.00	20
LIABILITIES			
21	21-Payble to Other Funds	#####	21
22	22-Due to Governments	#####	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	#####	24
25	25-Deferred Revenue	#####	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	#####	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	#####	48
49	49-Invst Gen Fix Assets	147140.00	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	147140.00	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	147140.00	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Source	Proj Rprr Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN			
1111	___ District Levy-Real Property	8162.73	4753.43
1112	___ District Levy-Personal Property	910.84	178.91
1113	___ District Levy-Heavy Mtr Vehicles	2.20	
1121	___ District-Vehicle Taxes and Fees	576.58	362.39
1510	___ District-Interest Earnings	1420.97	930.37
1900	___ District-Other Revenue - Explain	67.58	
3110	___ State and County Equalization	23562.72	23348.09
3115	___ State Special Ed Allowable Costs	1340.76	1374.68
3301	___ State In Lieu of Taxes-St Lands	132.02	161.33
3430	___ State Aeronautics Fee	1.87	1.90
3440	___ State Personal Property Tax Reim	11506.01	10813.14
3460	___ Montana Oil and Gas Tax	14798.48	16673.99
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN		=====	=====
		(2)	58598.23
		=====	=====

Prg Func Obj	Proj Rprr Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			
1XX 1XXX 1XX	___ Personal Services-Salaries	19521.02	308.56
1XX 1XXX 2XX	___ Personal Services-Benefits	5000.00	3500.00
1XX 1XXX 5XX	___ Other Purchased Services	319.00	298.10
1XX 1XXX 6XX	___ Supplies and Materials	1334.24	1670.08
1XX 23XX 1XX	___ Personal Services-Salaries	1250.40	1250.00
1XX 23XX 3XX	___ Purchased Professional/Tech Serv	379.99	169.90
1XX 23XX 5XX	___ Other Purchased Services	140.80	167.20
1XX 23XX 6XX	___ Supplies and Materials	292.39	224.05
1XX 24XX 1XX	___ Personal Services-Salaries	25974.29	29478.67
1XX 26XX 1XX	___ Personal Services-Salaries	899.60	550.00
1XX 26XX 4XX	___ Purchased Property Services	9728.13	6865.11
1XX 26XX 5XX	___ Other Purchased Services	4435.08	4456.06
1XX 26XX 6XX	___ Supplies and Materials	637.64	113.88
280 62XX 920	___ Resource Transfers-Schools/Coops	2176.66	1829.43
999 9999 971	___ Residual Equity Transfers Out		27355.44

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

TOTAL CURRENT EXPENDITURES, OTHER FINANCING	=====	=====
USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	78236.48
	=====	=====

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	19638.25
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TOTAL CURRENT REVENUES, OTHER FINANCING		
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	58598.23

TOTAL CURRENT EXPENDITURES, OTHER FINANCING		
USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	78236.48

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
--	-----	-------

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____
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Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

Source	Proj Rptr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1111	___	District Levy-Real Property	3.89	1.26
1112	___	District Levy-Personal Property	7.18	
1121	___	District-Vehicle Taxes and Fees	1.90	
3460	___	Montana Oil and Gas Tax	199.30	233.69
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	234.95
			=====	=====
Prg Func Obj	Proj Rptr	Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 27XX 5XX	___	Other Purchased Services	404.58	153.00
999 9999 971	___	Residual Equity Transfers Out		374.64
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	527.64
			=====	=====

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	292.69
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	234.95
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	527.64
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rptr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1900	___	District-Other Revenue - Explain	35.52	
2240	___	County Retirement Distribution	1638.00	2307.00

TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	2307.00
			=====	=====

Prg	Func	Obj	Proj Rptr	Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT						
999	9999	2XX	___	Personal Services-Benefits	3782.39	2596.71
999	9999	971	___	Residual Equity Transfers Out		643.68

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT						=====
						(3)
						=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	933.39
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2307.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	3240.39
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

Source	Proj Rptr	Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
9710	___	Residual Equity Transfers In	_____	50955.29
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	50955.29
			=====	=====

Prg Func	Obj	Proj Rptr Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	_____
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) _____

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 50955.29TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) _____

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) 50955.29

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

Source	Proj Rptr	Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
3281	___	State Technology Grant	_____	112.79
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	112.79
			=====	=====

Prg Func Obj	Proj Rptr	Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 971	___	Residual Equity Transfers Out	_____	230.22
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	230.22
			=====	=====

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) 117.43

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 112.79TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) 230.22

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 60- Building Fund

Source	Proj Rprr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	742.38	734.76
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	734.76
			=====	=====

Prg Func	Obj	Proj Rprr Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 26XX 3XX	___	Purchased Professional/Tech Serv	_____	2107.92
999 9999 971	___	Residual Equity Transfers Out	_____	14403.76
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	16511.68
			=====	=====

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 60- Building Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	15776.92
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	734.76
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	16511.68
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

S T A T E O F M O N T A N A
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	9728.87
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2227.51
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	11956.38
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 001 - Title VI - Effective Schls

Source	Proj Rprr	Description	2000 Value
4510	001	Federal ESEA Title I & Title VI	545.00
Total Rev. for Project 001			545.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
289	222X	7XX	001	Property	545.00
Total Exp. for Project 001					545.00
TOTAL CURRENT REVENUES					545.00
TOTAL CURRENT EXPENDITURES					545.00

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 002 - Accelerated LGST

Source	Proj Rprr	Description	2000 Value
1510	002	District-Interest Earnings	523.16
1900	002	District-Other Revenue - Explain	377.26
3450	002	State Accelerated LGST	160.09
Total Rev. for Project 002			1060.51

Prg	Func	Obj	Proj Rprr	Description	2000 Value
1XX	222X	7XX	002	Property	3193.23
1XX	9999	971	002	Residual Equity Transfers Out	7944.58
Total Exp. for Project 002					11137.81

TOTAL CURRENT REVENUES	1060.51
TOTAL CURRENT EXPENDITURES	11137.81

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 003 - Aesthetic Literacy

Source	Proj Rprr	Description	2000 Value
4600	003	Fed Grants-Other Via OPI	622.00
Total Rev. for Project 003			622.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
450	222X	7XX	003	Property	273.57
Total Exp. for Project 003					273.57
TOTAL CURRENT REVENUES					622.00
TOTAL CURRENT EXPENDITURES					273.57

Date: 02/27/01

S T A T E O F M O N T A N A
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

38_0695

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	9728.87
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2227.51
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	11956.38
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	_____
Note: Total of Line 52 on the Balance Sheet must match line 5 above.		

Fund Account	Proj Rprr Description	1999 Value	2000 Value
XX XXX 26XX 41X	Energy Utility Services,	9728.13	4051.36
XX XXX 4XXX 710	Land	0.00	
XX XXX 4XXX 715	Land Improvements	0.00	
XX XXX 4XXX 720	Buildings (Existing)	0.00	
XX XXX 4XXX 725	Major Construction	0.00	
XX XXX 4XXX 73X	Major Equipment-New	0.00	
XX XXX 4XXX 74X	Major Equipment-Repl	0.00	
XX XXX XXXX 561	Tuition Within the State	0.00	
XX XXX XXXX 562	Tuition Outside the State	0.00	

1999-00 Trustees' Financial Summary- Project Reporter Codes

Proj Rptr	Exp Prog	Rev Source	Title of Program	CFDA #	Project Number
-----	-----	-----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
001	284	4510	Title VI - Effective Schls	84.298	3806953901
002	1XX	3450	Accelerated LGST	State	3806953901
003	450	4600	Aesthetic Literacy	84.215G	3806953901

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1268.96
b. Related Services Block Grant Entitlement	0.00
c. Total Special Education Allowable Cost Payment (district)	1268.96

Prorated Cooperative Cost Payments:

e. Related Services Block Grant Entitlement (paid to coop)	429.44
g. Minimum Special Education Expenditures to Avoid Reversion (c) * (1.33) + (e) * (0.33)	1829.43
h. GRAND TOTAL Allowable Special Education Expenditures (See attached worksheet)	1829.43
i. Special Education Reversion Amount If (g - h) is > 0, then [(g - h) * 0.75] = reversion	0.00

Note to District:

If the amount in (i) is greater than 0, this amount will be used to help fund next year's special education allowable entitlement. It is important to record this as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's entitlement. Please record the following adjusting entry in your General Fund as of 06/30/00:

General Ledger	Debit	Credit
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00
Subsidiary Ledger		
X01-3115 Special Ed. Allow	0.00	

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (i) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

ALLOWABLE SPECIAL EDUCATION EXPENDITURES WORKSHEET:

FUND			01	24	25	26
PRG	FUNC	OBJ				
280	1XXX	1XX	_____.	_____.	_____.	_____.
280	1XXX	2XX	_____.	_____.	_____.	_____.
280	1XXX	3XX	_____.	_____.	_____.	_____.
280	1XXX	4XX	_____.	_____.	_____.	_____.
280	1XXX	5XX	_____.	_____.	_____.	_____.
280	1XXX	6XX	_____.	_____.	_____.	_____.
280	1XXX	7XX	_____.	_____.	_____.	_____.
280	21XX	1XX	_____.	_____.	_____.	_____.
280	21XX	2XX	_____.	_____.	_____.	_____.
280	21XX	3XX	_____.	_____.	_____.	_____.
280	21XX	4XX	_____.	_____.	_____.	_____.
280	21XX	5XX	_____.	_____.	_____.	_____.
280	21XX	6XX	_____.	_____.	_____.	_____.
280	21XX	7XX	_____.	_____.	_____.	_____.
280	221X	1XX	_____.	_____.	_____.	_____.
280	221X	2XX	_____.	_____.	_____.	_____.
280	221X	3XX	_____.	_____.	_____.	_____.
280	221X	4XX	_____.	_____.	_____.	_____.
280	221X	5XX	_____.	_____.	_____.	_____.
280	221X	6XX	_____.	_____.	_____.	_____.
280	221X	7XX	_____.	_____.	_____.	_____.
280	222X	1XX	_____.	_____.	_____.	_____.
280	222X	2XX	_____.	_____.	_____.	_____.
280	222X	3XX	_____.	_____.	_____.	_____.
280	222X	4XX	_____.	_____.	_____.	_____.
280	222X	5XX	_____.	_____.	_____.	_____.
280	222X	6XX	_____.	_____.	_____.	_____.
280	222X	7XX	_____.	_____.	_____.	_____.
280	24XX	1XX	_____.	_____.	_____.	_____.
280	24XX	2XX	_____.	_____.	_____.	_____.
280	24XX	3XX	_____.	_____.	_____.	_____.
280	24XX	4XX	_____.	_____.	_____.	_____.
280	24XX	5XX	_____.	_____.	_____.	_____.
280	24XX	6XX	_____.	_____.	_____.	_____.
280	24XX	7XX	_____.	_____.	_____.	_____.
280	62XX	920	1829.43	_____.	_____.	_____.
TOTALS			1829.43			
						GRAND TOTAL

						1829.43
						=====

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and objects 1XX and 2XX are only allowable if the district employs a certified special education director.